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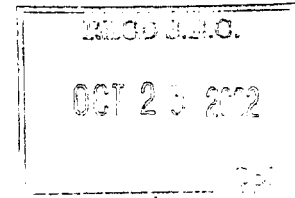
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NYSE

October 23, 2002



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

OCT 31 2002

THOMSON
FINANCIAL *P*

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, LEHMAN ABS CORPORATION, 2,959,640 Corporate Backed Trust Certificates, American General Capital A Capital Securities-Backed Series 2002-17 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 23, 2002. Tentative listing date - Not yet determined.

Sincerely,

David Elwell